

Mr. Rodrigues of Westport moves that the amendment be further amended by striking out the amendment in its entirety and inserting in place thereof the following:

Mr. Rodrigues of Westport moves that the bill be amended by striking out sections 11 and 27 inserting in place thereof the following sections:

SECTION 11. Chapter 62B of the General Laws is hereby amended by inserting after section 13 the following section:

Section 13A. The commissioner may require a nonresident taxpayer, or a person paying, crediting or allocating an amount to a nonresident taxpayer, to estimate and pay, on or before the time of sale, the income tax liability on the gain from the sale or transfer of real property in the commonwealth. The commissioner may require a minimum estimated tax payment and may require payment on or before the date of receipt of income. The commissioner shall issue regulations governing the administration of this section; provided, however, that said regulations shall, without limitation, define the terms real property and nonresident taxpayer. Upon sale, transfer or disposition of real property, a lien in the amount of any required estimated payment shall arise with regard to the property, to the extent provided by regulation, if such a required estimated tax payment is not timely made.

SECTION 27. Chapter 63B of the General laws is hereby amended by inserting after section 2 the following section:

Section 2A. The commissioner may require a nonresident taxpayer, or a person paying, crediting or allocating an amount to a nonresident taxpayer, to estimate and pay, on or before the time of sale, the income tax liability on the gain from the sale or transfer of real property in the commonwealth. The commissioner may require a minimum estimated tax payment and may require payment on or before the date of receipt of income. The commissioner shall issue regulations governing the administration of this section; provided, however, that said regulations shall, without limitation, define real property and nonresident taxpayer. Upon sale, transfer or disposition of real property, a lien in the amount of any required estimated payment shall arise with regard to the property, to the extent provided by regulation, if such a required estimated tax payment is not timely made.